

pay-as-cut contract which often results in an under-realization of the fair value of the contract. While electing the pay-as-cut contract option provides access to capital gains treatment, the seller must comply with special rules in Section 631(b) of the Internal Revenue code. The provisions of Sec. 631(b) require these sellers to "retain an economic interest" in their timber until it is harvested. Under the retained economic interest requirement, the seller bears all the risk and is only paid for timber that is harvested, regardless of whether the terms of the contract are violated. Additionally, since the buyer pays for only the timber that is removed or "scaled" there is an incentive to waste poor quality timber, to under scale the timber, or to remove the timber without scaling.

The legislation I am introducing will provide greater consistency by removing the exclusive "retained economic interest" requirement in IRC Section 631(b). This change has been supported or suggested by a number of groups for tax simplification purposes, including the Internal Revenue Service. I urge my colleagues to join in this tax simplification effort and strongly urge its passage.

ON COMBATTING TERRORISM AND PROTECTING CIVIL LIBERTIES

HON. BARNEY FRANK

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 27, 2003

Mr. FRANK of Massachusetts. Mr. Speaker, at its recently concluded meeting, the Jewish Council for Public Affairs adopted a number of resolutions. One very important one was the resolution "On Combating Terrorism and Protecting Civil Liberties." The very title of this resolution indicates its importance—that is, the JCPA recognizes that it is important for us to be fully mindful of civil liberties as we adopt the measures needed to protect ourselves against terrorism.

As a Member of Congress, and also as a Jewish American, I welcome the balanced and thoughtful resolution, coming particularly as it does from a group which ranks high on the target list of those who engage in terrorism. In this context, when the JCPA notes that it is "particularly concerned about the treatment of United States citizens, including questions of indefinite detentions, denial of legal counsel and trials that are closed in their entirety," its members provide an excellent example of the approach that all of us should be taking in this critical time—namely, protecting ourselves against violence without infringing on our constitutionally protected freedom and liberties.

RECOGNITION OF KATIE TELGEMEIER

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 27, 2003

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Katie Telgemeier, a very special young woman who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Girl Scouts of Amer-

ica, troop 1815, and in earning the most prestigious honor of the Gold Award.

The Girl Scout Gold Award is the highest achievement attainable in girl scouting. To earn the gold award, a scout must complete five requirements, all of which promote community service, personal and spiritual growth, positive values, and leadership skills. The requirements include: 1. Earning four interest project patches, each of which requires seven activities that center on skill building, technology, service projects, and career exploration; 2. Earning the career exploration pin, which involves researching careers, writing resumes, and planning a career fair or trip; 3. Earning the senior girl scout leadership award, which requires a minimum of 30 hours of work using leadership skills; 4. Designing a self-development plan that requires assessment of ability to interact with others and prioritize values, participation for a minimum of 15 hours in a community service project, and development of a plan to promote girl scouting; and 5. Spending a minimum of 50 hours planning and implementing a girl scout gold award project that has a positive lasting impact on the community.

For her gold award project, Katie updated and refurbished a girls locker room.

Mr. Speaker, I proudly ask you to join me in commending Katie Telgemeier for her accomplishments with the Girl Scouts of America and for her efforts put forth in achieving the highest distinction of the Gold Award.

TRIBUTE TO REVEREND DR. EARNEST ANDREW SMITH

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 27, 2003

Mr. THOMPSON of Mississippi. Mr. Speaker, in commemoration of Black History Month, I would like to take this opportunity to recognize the many accomplishments of distinguished African-Americans in Mississippi's Second Congressional District.

Today I rise to pay tribute to Reverend Dr. Earnest Andrew Smith. Dr. Smith was born in Macon, Georgia on August 25, 1913. His family later moved to Birmingham where Dr. Smith began school. After finishing high school, Dr. Smith entered Rust College in Holy Springs, Mississippi where he graduated in 1937. Dr. Smith continued his education at Oberlin in Ohio and Hartford seminary Foundation in Hartford, Connecticut. Dr. Smith then began to take courses at Drew University and Gammon Seminary. He has received honorary degrees from Gammon Seminary and Lambuth College.

Dr. Smith has many accomplishments. He has been the pastor of three churches as the parish minister, was principal of two high schools and was executive secretary of three different conference programs of Christian education.

In 1957, Dr. Smith was appointed president of Rust College where he managed to keep the door open despite several efforts to close the school. Dr. Smith later served thirteen years as director of the human relations for the Board of church and Society. Upon retirement, Dr. Smith moved to Memphis, Tennessee until he and his wife moved to Benton, Mississippi.

CELEBRATING NATIONAL PEACE CORPS DAY

HON. MICHAEL M. HONDA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 27, 2003

Mr. HONDA. Mr. Speaker, I rise today in celebration of National Peace Corps Day on Friday, February 28. It is a special day not only for my fellow returned Peace Corps volunteers, but also for everyone who has been touched by the Peace Corps' global reach. The Peace Corps' mission of compassion and diplomacy is more important than ever to the world population, and so I ask my colleagues to join me in honoring the Peace Corps on this important day.

Since 1961, Peace Corps Volunteers have strengthened the ties of friendship and understanding between the people of the United States and those of other countries. During these 42 years, the Peace Corps has become an enduring symbol of our nation's commitment to progress, opportunity, and development at the grass-roots level in the developing world.

In all, more than 168,000 Americans have responded to our nation's call to serve by becoming Peace Corps Volunteers in 135 countries, and I am proud to say I am one of them. As a young man, I served as a Volunteer in the Republic of El Salvador, building schools and health clinics, learning the language, and developing an enduring bond with the people, culture, and language. The experience instilled in me a profound connection to that country, and a dedication to improving international relations around the world and fulfilling the Peace Corps' third mandate.

Here in Congress, I am firmly committed to ensuring that future generations have the same opportunities that I did to carry out the mission of the Peace Corps. In fact, I believe that we need to dramatically expand and enhance these opportunities given how vital the Peace Corps' mission is in the current global climate. In that effort, I have cosponsored H.R. 250, a bill proposing to increase the number of Volunteers across the globe, reaffirm the Peace Corps' independence, and promote better mutual understanding between those serving and those whom they serve.

Mr. Speaker, the Peace Corps has been a part of my life for almost forty years. I have served as a Volunteer, I have supported important Peace Corps legislation, and now today I rise in honor of National Peace Corps Day. It is a day to honor all Peace Corps Volunteers, past and present, and reaffirm our commitment to helping people help themselves throughout the world.

TRANSITIONAL HOUSING PRO- GRAM FOR HOMELESS VET- ERANS

HON. BETTY MCCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 27, 2003

Ms. MCCOLLUM. Mr. Speaker, I, rise today in recognition of the opening of Minnesota's